

Article - Tax - General

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§7–101.

- (a) In this title the following words have the meanings indicated.
- (b) “Court” means:
 - (1) the Orphans’ Court of a county; or
 - (2) a court of the State that exercises the jurisdiction of an Orphans’ Court.
- (c) “Death taxes” means any estate, inheritance, legacy, succession, or generation-skipping transfer tax imposed by a state.
- (d) “Register” means the register of wills of a county.

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